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March 19, 2025

VIA ECF

Honorable Vernon S. Broderick
United States District Judge
Southern District of New York
40 Foley Square
New York, NY 10007

Re: *United States v. Calvin Darden*
23 Cr 134 (VSB)

Dear Judge Broderick,

The Defendant respectfully submits this letter in response to the Court's questions relating to the sentencing hearing currently scheduled for March 26, 2025. As the Court noted, in an event to honor the 5th and 6th Amendment rights of Mr. Darden, we are responding in the most appropriate method possible.

Question 10:

It is our belief that Mr. Darden's parents moved in with him either very late November 2024 or early December 2024.

Based upon information and belief, Mr. Darden's parents have not sold the home/condo that they resided in prior to moving in with him on or about early December 2024.

Question 11:

Based upon our recent conversations with Robert Swaim, of Swaim and Associates, the Accountant for Mr. Darden's parents, Calvin Darden Sr. does have ownership interest in the Ridgewood Home. Moreover, Mr. Swaim represented that the Ridgewood home is on the market and that Mr. Darden Sr. will only receive proceeds from the sale of the property after the Bank, IRS and the Georgia Department of Revenue first receive any monies owed to those entities. It was Mr. Swaim's belief that after the sale of the property, there would be no proceeds left for Mr. Darden Sr. to obtain. Accordingly, and based upon these representations of Mr. Swaim as well as the prior representations of Jeff Barnes, it is our position that Mr. Darden's parents do have IRS liability issues.¹

¹ We also note that counsel for Darden's parents, Jeff Barnes, had previously represented to the defense that Mr. Darden's parents had significant IRS issues.

Does not apply to any member of the Criminal Defense legal team.

Question 14:

Regarding possibility of recidivism—we do not believe that this is probable. As an initial matter, Mr. Darden is 50 years old and any sentence will likely involve Mr. Darden being released when he is approaching or over sixty (60) years old which will likely age him out of future criminal conduct. Additionally, should this Court grant leniency, Mr. Darden, over the ensuing years of incarceration, will have ample time for deep reflection as he approaches his sixties and the realization that he is on the verge of forfeiting significant years of his remaining adult life to incarceration.

From the record, it appears that this case revolves centrally around the use of the life and reputation of Mr. Darden's father, Calvin Darden Sr. The unfortunate, yet undeniable truth, is that Mr. Darden Sr. will likely be deceased by the time Mr. Darden is released from prison. Indeed, it appears that all of Mr. Darden's prior convictions were centered around the name and reputation of his father, Mr. Darden Sr. Consequently, based upon the record, the single constant that is present in all of Mr. Darden's prior convictions will no longer be available and thus will play a significant role (albeit unfortunately) in the calculus for unlikely recidivism as it relates to Mr. Darden.²

Question 15:

Yes, the Court can consider the enumerated points contained in this question. It is, however, ***discretionary not mandatory*** for the Court, after consideration of the aforementioned points, to conclude that the scheme was in fact "sophisticated". The defendant contends that the convicted conduct was not especially complex or intricate and unimpressive. Finally, the defense has not found a case involving similar circumstances that did not receive a two point enhancement.

Sincerely,

/s/ Xavier R. Donaldson

Xavier R. Donaldson

² We'd also note that the 2022 United States Sentencing Commission's 2022 Report on recidivism related to older defendants found that "as offenders age at sentencing increased, recidivism rates decreased" and that "older offenders take a longer time to recidivate, compared to their younger peers." See, <https://www.ussc.gov/research/research-reports/older-offenders-federal-system>.